

Attention:

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is designed as a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in IRS Publications 1141, 1167, 1179, and other IRS resources.

The printed version of the form may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS form or publication number.

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☐ VOID☐ CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-MSA
		2 Total contributions made in 2004 \$	
		3 Total Archer MSA contributions made in 2005 for 2004 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
PARTICIPANT'S name		6 Medicare+Choice MSA <input type="checkbox"/>	
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Archer MSA or
Medicare+Choice
MSA Information**

**Copy A
For
Internal Revenue
Service Center
File with Form 1096.**

For Privacy Act
and Paperwork
Reduction Act
Notice, see the
**2004 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **5498-MSA**

Cat. No. 23097L

Department of the Treasury - Internal Revenue Service

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Archer MSA or Medicare+Choice MSA Information

The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.

Instructions to Participant

This information is submitted to the Internal Revenue Service by the trustee of your Archer MSA or Medicare+Choice MSA (M+C MSA).

Generally, contributions you make to your Archer MSA are deductible. However, if your employer makes a contribution to one of your Archer MSAs, you cannot contribute to any Archer MSA for that year. If you made a contribution to your Archer MSA when your employer has contributed, you cannot deduct your contribution, and you will have an excess contribution. If your spouse's employer makes a contribution to your spouse's Archer MSA, you cannot make a contribution to your Archer MSA if your spouse is covered under a high deductible health plan that also covers you.

Contributions that the Social Security Administration makes to your M+C MSA are not includible in your gross income nor are they deductible. Neither you nor your employer can make contributions to your M+C MSA.

For more information, see **Pub. 969**, Medical Savings Accounts (MSAs).

Box 1. Shows the contributions you made to your Archer MSA in 2004 and through April 15, 2005, for 2004. You may be able to deduct this amount on your 2004 Form 1040. See **Form 8853**, Archer MSAs and Long-Term Care Insurance Contracts, and its instructions. Any employer contributions are shown on your Form W-2 in Box 12 (code R).

Note: *The information in boxes 2 and 3 is provided by the trustee for IRS use only.*

Box 2. Shows the total employer and employee/self-employed contributions made in 2004 to your Archer MSA. The trustee of your M+C MSA is not required to, but may, show contributions to your M+C MSA.

Box 3. Shows the total Archer MSA contributions made in 2005 for 2004.

Box 4. Shows any rollover you made to this Archer MSA in 2004 after a distribution from another Archer MSA. See Form 8853 and its instructions for information about how to report distributions and rollovers. This amount is not included in box 1, 2, or 3.

Box 5. Shows the fair market value of your Archer MSA or M+C MSA at the end of 2004.

Box 6. If this box is checked, this information is about a Medicare+Choice MSA.

Other information. The trustee of your Archer MSA or M+C MSA may provide other information about your account on this form.

Note: *Do not attach Form 5498-MSA to your income tax return. Instead, keep it for your records.*

☐ VOID ☐ CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-MSA
		2 Total contributions made in 2004 \$	
		3 Total Archer MSA contributions made in 2005 for 2004 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number		
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional)		4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
		6 Medicare+Choice MSA <input type="checkbox"/>	

Archer MSA or Medicare+Choice MSA Information

**Copy C
For Trustee**
For Privacy Act and Paperwork Reduction Act Notice, see the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-MSA**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-MSA are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G**, and the separate specific instructions, **2004 Instructions for Forms 1099-MSA and 5498-MSA**. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the participant by May 31, 2005.

File Copy A of this form with the IRS by May 31, 2005.

